Official Form 17A (12/14)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff-Applicant,

V.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

NOTICE OF APPEAL AND STATEMENT OF ELECTION

Part 1: Identify the appellant(s)

1. Name(s) of appellant(s):

Elliot G. Sagor

2. Position of appellant(s) in the adversary proceeding or bankruptcy case that is the subject of this appeal:

Customer of Bernard L. Madoff and a claimaint.

Part 2: Identify the subject of this appeal

1. Describe the judgment, order, or decree appealed from:

Order Affirming Application of the Trustee's Inter-Account Method to the Determination of the Transfers between BLMIS Accounts entered on December 19, 2014 [Dkt. No. 8857] (annexed as Exhibit A).

2. State the date on which the judgment, order, or decree was entered:

December 22, 2014.

Part 3: Identify the other parties to the appeal

List the names of all parties to the judgment, order, or decree appealed from and the names, addresses, and telephone numbers of their attorneys (attach additional pages if necessary):

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Part 4: Optional election to have appeal heard by District Court (applicable only in certain districts)

If a Bankruptcy Appellate Panel is available in this judicial district, the Bankruptcy Appellate Panel will hear this appeal unless, pursuant to 28 U.S.C. § 158(c)(1), a party elects to have the appeal heard by the United States District Court. If an appellant filing this notice wishes to have the appeal heard by the United States District Court, check below. Do not check the box if the appellant wishes the Bankruptcy Appellate Panel to hear the appeal.

Appellant(s) elect to have the appeal heard by the United States District Court rather than by the Bankruptcy Appellate Panel.

N/A

Dated: January 5, 2015 New York, N.Y.

Bv

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